



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Principal Office: W156 N 8480 PILGRIM RD  
MENOMONEE FALLS, WI 53051

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF MENOMONEE FALLS WATER UTILITY**Utility Address:** W156 N 8480 PILGRIM RD  
MENOMONEE FALLS, WI 53051**When was utility organized?** 12/31/1925**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DAVID BATE**Title:** UTILITY ACCOUNTANT**Office Address:**W156 N8480 PILGRIM RD  
MENOMONEE FALLS, WI 53501**Telephone:** (262) 532 - 4236**Fax Number:** (262) 532 - 4219**E-mail Address:** DBate@menomonee-falls.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR. THOMAS G. WIELAND, CPA**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP611 N BROADWAY AVENUE, SUITE 300  
MILWAUKEE, WI 53202**Telephone:** (414) 271 - 7800**Fax Number:** (414) 271 - 6005**E-mail Address:** twieland@rpblp.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. RICHARD A. FARRENKOPF**Title:** VILLAGE MANAGER**Office Address:**W156N8480 PILGRIM ROAD  
MENOMONEE FALLS, WI 53501**Telephone:** (262) 532 - 4200**Fax Number:** (262) 532 - 4219**E-mail Address:** RFARRENKOPF@hotmail.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. THOMAS G. WIELAND, CPA**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP  
611 NORTH BROADWAY AVE, SUITE 300  
MILWAUKEE, WI 53202**Telephone:** (414) 271 - 7800**Fax Number:** (414) 271 - 6005**E-mail Address:** twieland@rpblp.com**Date of most recent audit report:** 2/20/2004**Period covered by most recent audit:** 1/1/03-12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RANDAL HAGER**Title:** SUPERINTENDENT OF WATER UTILITY**Office Address:**  
W156 N8480 PILGRIM ROAD  
MENOMONEE FALLS, WI 53051**Telephone:** (262) 532 - 4807**Fax Number:** (262) 532 - 4809**E-mail Address:** Rhager@menomonee-falls.org

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**Name of utility commission/committee:** VILLAGE OF MENOMONEE FALLS WATER UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

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MICHAEL MCDONALD

CHRIS SLINKER

JEFF STELIGA

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,919,222	5,806,452	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,756,393	2,480,146	<b>2</b>
Depreciation Expense (403)	718,596	1,222,283	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,025,014	1,074,280	<b>5</b>
<b>Total Operating Expenses</b>	<b>4,500,003</b>	<b>4,776,709</b>	
<b>Net Operating Income</b>	<b>1,419,219</b>	<b>1,029,743</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,419,219</b>	<b>1,029,743</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,019	3,382	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	42,525	67,458	<b>10</b>
Miscellaneous Nonoperating Income (421)	2,888,854	74,237	<b>11</b>
<b>Total Other Income</b>	<b>2,935,398</b>	<b>145,077</b>	
<b>Total Income</b>	<b>4,354,617</b>	<b>1,174,820</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	544,705	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>544,705</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,809,912</b>	<b>1,174,820</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	815,319	870,056	<b>14</b>
Amortization of Debt Discount and Expense (428)	55,365	53,270	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	8,986	48,644	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>879,670</b>	<b>971,970</b>	
<b>Net Income</b>	<b>2,930,242</b>	<b>202,850</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,072,684	1,741,350	<b>20</b>
Balance Transferred from Income (433)	2,930,242	202,850	<b>21</b>
Miscellaneous Credits to Surplus (434)	29,898,523	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	(128,484)	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>34,901,449</b>	<b>2,072,684</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,919,222		5,919,222	1
<b>Total (Acct. 400):</b>	<b>5,919,222</b>	<b>0</b>	<b>5,919,222</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,756,393		2,756,393	2
<b>Total (Acct. 401-402):</b>	<b>2,756,393</b>	<b>0</b>	<b>2,756,393</b>	
<b>Depreciation Expense (403):</b>				
Derived	718,596		718,596	3
<b>Total (Acct. 403):</b>	<b>718,596</b>	<b>0</b>	<b>718,596</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,025,014		1,025,014	5
<b>Total (Acct. 408):</b>	<b>1,025,014</b>	<b>0</b>	<b>1,025,014</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,419,219</b>	<b>0</b>	<b>1,419,219</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	4,019		4,019	8
<b>Total (Acct. 415-416):</b>	<b>4,019</b>	<b>0</b>	<b>4,019</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST EARNINGS	42,298	0	42,298	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
GASB 31 ADJUSTMENT	227	0	227 12
<b>Total (Acct. 419):</b>	<b>42,525</b>	<b>0</b>	<b>42,525</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		2,816,716	2,816,716 13
TID PORTION OF BOND REIMBURSED TO WATER UTILIT	72,138	0	72,138 14
<b>Total (Acct. 421):</b>	<b>72,138</b>	<b>2,816,716</b>	<b>2,888,854</b>
<b>TOTAL OTHER INCOME:</b>	<b>118,682</b>	<b>2,816,716</b>	<b>2,935,398</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		544,705	544,705 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>544,705</b>	<b>544,705</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>544,705</b>	<b>544,705</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	815,319		815,319 18
<b>Total (Acct. 427):</b>	<b>815,319</b>	<b>0</b>	<b>815,319</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	55,365		55,365 19
<b>Total (Acct. 428):</b>	<b>55,365</b>	<b>0</b>	<b>55,365</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	8,986		8,986 21
<b>Total (Acct. 430):</b>	<b>8,986</b>	<b>0</b>	<b>8,986</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>879,670</b>	<b>0</b>	<b>879,670</b>
<b>NET INCOME:</b>	<b>658,231</b>	<b>2,272,011</b>	<b>2,930,242</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,072,684	0	2,072,684 24
<b>Total (Acct. 216):</b>	<b>2,072,684</b>	<b>0</b>	<b>2,072,684</b>
Balance Transferred from Income (433):			
Derived	658,231	2,272,011	2,930,242 25
<b>Total (Acct. 433):</b>	<b>658,231</b>	<b>2,272,011</b>	<b>2,930,242</b>
Miscellaneous Credits to Surplus (434):			
TRANSFERRED FROM UNNAPPROPRIATED CONTRIBUT	29,898,523	0	29,898,523 26
<b>Total (Acct. 434):</b>	<b>29,898,523</b>	<b>0</b>	<b>29,898,523</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>32,629,438</b>	<b>2,272,011</b>	<b>34,901,449</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,019				<b>4,019</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>4,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,019</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	5,919,222	0	0	0	<b>5,919,222</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,919,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,919,222</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	734,461	88,774	<b>823,235</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	28,033	3,388	<b>31,421</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	92,162	(92,162)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>854,656</b>	<b>0</b>	<b>854,656</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	63,291,261	59,190,966	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,093,071	10,792,512	2
<b>Net Utility Plant</b>	<b>51,198,190</b>	<b>48,398,454</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>51,198,190</b>	<b>48,398,454</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,915,668	3,129,801	9
<b>Total Other Property and Investments</b>	<b>2,915,668</b>	<b>3,129,801</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,457,112	538,799	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	860,450	834,410	15
Other Accounts Receivable (143)	3,043	186	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	239,554	613,405	18
Materials and Supplies (151-163)	82,067	77,253	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,642,226</b>	<b>2,064,053</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	519,208	574,574	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>519,208</b>	<b>574,574</b>	
<b>Total Assets and Other Debits</b>	<b>57,275,292</b>	<b>54,166,882</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,166,959	2,997,651	<b>26</b>
Appropriated Earned Surplus (215)	947,451	947,454	<b>27</b>
Unappropriated Earned Surplus (216)	34,901,449	2,072,684	<b>28</b>
<b>Total Proprietary Capital</b>	<b>39,015,859</b>	<b>6,017,789</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	15,045,000	16,286,129	<b>29</b>
Advances from Municipality (223)	55,672	276,150	<b>30</b>
Other Long-Term Debt (224)	180,552	178,823	<b>31</b>
<b>Total Long-Term Debt</b>	<b>15,281,224</b>	<b>16,741,102</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	499,996	186,849	<b>33</b>
Payables to Municipality (233)	1,388,616	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	82,735	112,235	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	260,423	238,662	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,231,770</b>	<b>537,746</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	666,920	852,962	<b>43</b>
Other Deferred Credits (253)	79,519	118,760	<b>44</b>
<b>Total Deferred Credits</b>	<b>746,439</b>	<b>971,722</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	29,898,523	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>57,275,292</b>	<b>54,166,882</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	59,190,966	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	30,046,872	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	32,748,113	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	496,276				9
<b>Total Utility Plant</b>	<b>63,291,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,503,662	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,589,409	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>12,093,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>51,198,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	10,792,512				<b>10,792,512</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	718,596				<b>718,596</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	90,526				<b>90,526</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION DEPRECIATIO	52,493				<b>52,493</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>861,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>861,615</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	99,176				<b>99,176</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
TRANSFER A/D-CONTRIBUTED PL	4,051,289				<b>4,051,289</b>	<b>18</b>
<b>Total debits</b>	<b>4,150,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,150,465</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>7,503,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,503,662</b>	<b>20</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	544,705				544,705	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	4,051,289				4,051,289	10
<b>Total credits</b>	<b>4,595,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,595,994</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	6,585				6,585	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>6,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,585</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>4,589,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,589,409</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	82,067	77,253	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>82,067</u>	<u>77,253</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MORTGAGE REVENUE BONDS	11,947	428	148,340	1
2000 BOND ANTICIPATION NOTES	1,999	428	28,984	2
2000 MORTGAGE REVENUE BONDS	3,700	428	5,550	3
2001 REFUNDING	37,720	428	336,334	4
<b>Total</b>			<b>519,208</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,997,651	1
<b>Changes during year (explain):</b>		
MUNICIPAL UTILITIES FUND ADDITIONS	128,108	2
PRINCIPAL PAYMENTS ON BONDS-SEE FOOTNOTE	25,000	3
SERVICES PICKED UP	16,200	4
<b>Balance end of year</b>	<b>3,166,959</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	06/01/1996	12/01/2016	6.00%	6,125,000	<b>1</b>
1997 BOND REFINANCE	09/15/1997	12/01/2003	4.00%	0	<b>2</b>
1998 REVENUE BONDS	09/15/1998	12/01/2018	5.00%	1,475,000	<b>3</b>
2000 REVENUE BONDS	06/01/2000	12/01/2018	5.75%	1,300,000	<b>4</b>
2000 REVENUE BOND ANTICIPATION NOTES	07/01/2000	07/01/2005	5.00%	620,000	<b>5</b>
2001 REFUNDING	06/01/2001	12/01/2012	4.52%	5,525,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>15,045,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 15,045,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
CONSTRUCTION	12/31/1998	12/31/2010	6.00%	55,672	1
<b>Total for Account 223</b>				<b>55,672</b>	
<b>Other Long-Term Debt (224)</b>					
LOAN PAYABLE TO TID #3	12/31/2001	12/01/2018	0.00%	180,552	2
<b>Total for Account 224</b>				<b>180,552</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,025,014	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,025,014</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	955,683	6
Social Security taxes	62,630	7
PSC Remainder Assessment	6,701	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,025,014</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 TID #3 REVENUE BONDS	6,026	72,138	72,313	5,851	1
1997 REFINANCE	23	262	285	0	2
1996 MORTGAGE REVENUE BOND	30,539	365,075	366,457	29,157	3
2000 MORTGAGE REVENUE BOND	6,182	73,969	74,187	5,964	4
2000 REVENUE BOND ANTICIPATION NOTES	23,250	38,750	46,500	15,500	5
2001 REFUNDING	22,237	265,125	266,844	20,518	6
<b>Subtotal</b>	<b>88,257</b>	<b>815,319</b>	<b>826,586</b>	<b>76,990</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	23,978	8,986	27,219	5,745	7
<b>Subtotal</b>	<b>23,978</b>	<b>8,986</b>	<b>27,219</b>	<b>5,745</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>112,235</b>	<b>824,305</b>	<b>853,805</b>	<b>82,735</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESERVED PER BOND AND NOTE AGREEMENTS	2,915,668	5
<b>Total (Acct. 128):</b>	<b>2,915,668</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	860,450	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>860,450</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MUNICIPAL INVOICES	3,043	15
<b>Total (Acct. 143):</b>	<b>3,043</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY-DELINQUENT WATER BILLS ON TAX ROLL	121,093	16
TID INCREMENT	95,213	17
MUNICIPAL BILLINGS	23,248	18
<b>Total (Acct. 145):</b>	<b>239,554</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO OTHER FUNDS	1,388,616	25
<b>Total (Acct. 233):</b>	<b>1,388,616</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED CREDITS-SEE FOOTNOTE # 1 ON PAGE F-22	64,361	26
DEFERRED REVENUE	15,158	27
<b>Total (Acct. 253):</b>	<b>79,519</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	29,646,436	0	0	0	<b>29,646,436</b>	<b>1</b>
Materials and Supplies	79,660	0	0	0	<b>79,660</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	9,148,087	0	0	0	<b>9,148,087</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>20,578,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,578,009</b>	
Net Operating Income	1,419,219	0	0	0	<b>1,419,219</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.90%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

The \$72,138 reported in Account 421 is Interest. This amount is explained further in the footnote regarding the Capital Paid in by Municipality on page F-23.

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### Capital Paid in by Municipality (Acct. 200) (Page F-14)

#### General footnotes

During the year ended 12/31/98, the water utility issued \$1,725,000 in water utility revenue bonds. This borrowing was used to finance certain water utility improvements that will be paid for by the Village of Menomonee Falls TID District #3. The proceeds of this water issue were recorded in the tax incremental district. Annually, the water utility will receive reimbursements from the TID District equaling the debt service requirements(principal and interest).

The issue was recorded as follows: Notes Payable was credited and capital paid in by municipality was debited for \$1,725,000. At December 31 of each year that the debt is outstanding, the water utility will record a receivable for the amount of the subsequent year's debt service requirements. The principal portion of this receivable will be credited to Capital Paid in by Municipality and the interest portion of the receivable will be credited as follows: the portion attributable to interest expense already incurred will be credited to nonoperating revenue thus offsetting interest expense incurred. The portion of interest which will be incurred during the next year will be recorded as a deferred credit. The following year, the amount recorded as a deferred credit will be reclassified to nonoperating revenue. In this manner, when the debt reaches its maturity, the capital paid in by municipality account will have recovered the original debt issuance of \$1,725,000 and the water utility will have offset all interest expense associated with this bond issue with nonoperating revenue. This method of recording these transactions allows for the matching of revenues and expenses in the period in which they are incurred.

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

Other Long-Term Debt/Loan Payable to TID #3

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In 1998, the water utility issued \$1,725,000 in water utility revenue bonds for which the required reserves were established in the Village of Menomonee Falls Debt Service Fund. During the year ended 12/31/01, upon the advice of the legal counsel, it was determined that the required reserves in regards to this issue should be kept in the water utility.

It was also determined to be inappropriate to use water utility resources to establish this reserve since the Village of Menomonee Falls TID District #3 received the proceeds. In order to establish the reserves in the water utility, TID #3 transferred sufficient funds to the water utility in the form of a long-term loan.

At the end of each year, the required reserve regarding this debt issue will be calculated and the long-term loan payable will be adjusted through a transfer of funds either to or from the TID District #3 so that the loan payable equals the required reserve. As the debt reaches maturity, the water utility will begin to reduce the balance by not accepting the actual cash transfers for the changes in the required reserves and/or the reimbursements from the TID District for the annual debt service requirements.

In this manner, the reserves will remain in the water utility and there is no operating effect of these transactions.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

F-19 Account 233

The amount reported on this line consists of working capital that was transferred to other funds within the Village of Menomonee Falls. These transfers are settled on a monthly basis.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### Independent Auditors' Report

Village of Menomonee Falls  
Menomonee Falls, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report for the Village of Menomonee Falls Water Utility as of December 31, 2003 in the accompanying prescribed form in accordance with statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Municipal Utility Report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differs from United States generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designed for those who are not informed about such differences.

Reilly, Penner & Benton LLP

March 31, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	29,898,523	0	0	0	0	<b>29,898,523</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	29,898,523					<b>29,898,523</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,644,138	5,506,967	1
<b>Total Sales of Water</b>	<b>5,644,138</b>	<b>5,506,967</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	30,691	28,530	2
Miscellaneous Service Revenues (471)	16,430	19,301	3
Rents from Water Property (472)	169,780	180,814	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	58,183	70,840	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>275,084</b>	<b>299,485</b>	
<b>Total Operating Revenues</b>	<b>5,919,222</b>	<b>5,806,452</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,138,966	985,601	8
Pumping Expenses (620-633)	398,932	369,972	9
Water Treatment Expenses (640-652)	52,266	43,989	10
Transmission and Distribution Expenses (660-678)	318,652	304,975	11
Customer Accounts Expenses (901-905)	37,895	29,727	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	809,682	745,882	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,756,393</b>	<b>2,480,146</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	718,596	1,222,283	15
Amortization Expense (404-407)		0	16
Taxes (408)	1,025,014	1,074,280	17
<b>Total Other Operating Expenses</b>	<b>1,743,610</b>	<b>2,296,563</b>	
<b>Total Operating Expenses</b>	<b>4,500,003</b>	<b>4,776,709</b>	
<b>NET OPERATING INCOME</b>	<b>1,419,219</b>	<b>1,029,743</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	984	1	5,227	1
Commercial	24	1	1,026	2
Industrial	5	1	89	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1,013</b>	<b>3</b>	<b>6,342</b>	
Metered Sales to General Customers (461)				
Residential	12,531	606,912	2,650,336	4
Commercial	897	291,201	954,846	5
Industrial	261	172,871	370,588	6
<b>Total Metered Sales to General Customers (461)</b>	<b>13,689</b>	<b>1,070,984</b>	<b>3,975,770</b>	
Private Fire Protection Service (462)	386		143,320	7
Public Fire Protection Service (463)	13,689		1,457,152	8
Other Sales to Public Authorities (464)	59	15,983	61,554	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>28,836</b>	<b>1,086,970</b>	<b>5,644,138</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,457,152	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,457,152</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	30,691	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>30,691</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CALLS AND SPRINKLING METERS	16,430	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>16,430</b>	
<b>Rents from Water Property (472):</b>		
HYDRANT AND METER RENTAL	66,718	8
WATER TOWER LEASES (USED FOR ANTENNAS)	103,062	9
<b>Total Rents from Water Property (472)</b>	<b>169,780</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	48,803	11
<b>Other (specify):</b>		
WATER TEST KITS	9,380	12
<b>Total Other Water Revenues (474)</b>	<b>58,183</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)	1,137,735	985,601	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)	1,231	0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>1,138,966</b>	<b>985,601</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	128,310	126,308	<b>17</b>
Pumping Labor and Expenses (624)	213,130	189,905	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)		0	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)		0	<b>22</b>
Maintenance of Structures and Improvements (631)	12,534	8,681	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	44,958	45,078	<b>25</b>
<b>Total Pumping Expenses</b>	<b>398,932</b>	<b>369,972</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	<b>26</b>
Chemicals (641)	10,157	6,634	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	37,482	35,592	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,627	1,763	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>52,266</b>	<b>43,989</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	23,215	18,758	<b>36</b>
Meter Expenses (663)	16,017	20,556	<b>37</b>
Customer Installations Expenses (664)	1,923	526	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	8,937	4,315	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	6,067	5,389	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	123,942	90,722	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	30,491	41,827	<b>46</b>
Maintenance of Meters (676)	40,824	41,223	<b>47</b>
Maintenance of Hydrants (677)	67,236	81,659	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>318,652</b>	<b>304,975</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	16,380	8,897	<b>51</b>
Customer Records and Collection Expenses (903)	17,395	15,737	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	4,120	5,093	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>37,895</b>	<b>29,727</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	308,471	286,350	<b>56</b>
Office Supplies and Expenses (921)	49,326	69,582	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	55,465	54,323	<b>59</b>
Property Insurance (924)	52,290	40,953	<b>60</b>
Injuries and Damages (925)	29,517	21,527	<b>61</b>
Employee Pensions and Benefits (926)	296,733	260,980	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	17,880	12,167	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)		0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>809,682</b>	<b>745,882</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,756,393</b>	<b>2,480,146</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		974,576	1,024,574	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,893	19,808	2
<b>Net property tax equivalent</b>		<b>955,683</b>	<b>1,004,766</b>	
Social Security		62,630	62,357	3
PSC Remainder Assessment		6,701	7,157	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,025,014</b>	<b>1,074,280</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.213100				3
County tax rate	mills		2.353800				4
Local tax rate	mills		5.130700				5
School tax rate	mills		11.569400				6
Voc. school tax rate	mills		1.419500				7
Other tax rate - Local	mills		0.872700				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.559200</b>				10
Less: state credit	mills		1.585000				11
<b>Net tax rate</b>	mills		<b>19.974200</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.130700</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.988900</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.872700</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.992300</b>				17
<b>Total Tax Rate</b>	mills		<b>21.559200</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.880937</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.974200</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.596015</b>				21
Utility Plant, Jan. 1	\$	59,190,966	59,190,966				22
Materials & Supplies	\$	77,253	77,253				23
<b>Subtotal</b>	\$	<b>59,268,219</b>	<b>59,268,219</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>59,268,219</b>	<b>59,268,219</b>				26
Assessment Ratio	dec.		0.934500				27
<b>Assessed Value</b>	\$	<b>55,386,151</b>	<b>55,386,151</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.596015</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>974,576</b>	<b>974,576</b>				30
Tax Equivalent per 1994 PSC Report	\$	716,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>974,576</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	65,797		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,627,027		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,692,824</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	452,945		12
Structures and Improvements (321)	2,520,813		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,880,919		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	160,495		20
<b>Total Pumping Plant</b>	<b>5,015,172</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	89,138		23
<b>Total Water Treatment Plant</b>	<b>89,138</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			65,797	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,627,027	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	1,692,824	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			452,945	12
Structures and Improvements (321)			2,520,813	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,880,919	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			160,495	20
<b>Total Pumping Plant</b>	0	0	5,015,172	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			89,138	23
<b>Total Water Treatment Plant</b>	0	0	89,138	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	51,270		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,487,275	25,856	26
Transmission and Distribution Mains (343)	31,901,297	577,046	27
Fire Mains (344)	0		28
Services (345)	7,311,247	65,837	29
Meters (346)	2,297,884	130,284	30
Hydrants (348)	4,133,278	78,792	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>49,182,251</b>	<b>877,815</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,303,872		34
Office Furniture and Equipment (391)	55,538		35
Computer Equipment (391.1)	190,728		36
Transportation Equipment (392)	588,060	44,141	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,424	2,752	39
Laboratory Equipment (395)	21,280		40
Power Operated Equipment (396)	433,337	14,800	41
Communication Equipment (397)	476,241		42
SCADA Equipment (397.1)	57,658		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>3,165,138</b>	<b>61,693</b>	
<b>Total utility plant in service directly assignable</b>	<b>59,144,523</b>	<b>939,508</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>59,144,523</b>	<b>939,508</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			51,270	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			3,513,131	26
Transmission and Distribution Mains (343)	455	(20,488,341)	11,989,547	27
Fire Mains (344)			0	28
Services (345)	315	(6,909,153)	467,616	29
Meters (346)	98,180		2,329,988	30
Hydrants (348)	226	(2,540,489)	1,671,355	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>99,176</b>	<b>(29,937,983)</b>	<b>20,022,907</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,303,872	34
Office Furniture and Equipment (391)			55,538	35
Computer Equipment (391.1)			190,728	36
Transportation Equipment (392)			632,201	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			41,176	39
Laboratory Equipment (395)			21,280	40
Power Operated Equipment (396)			448,137	41
Communication Equipment (397)			476,241	42
SCADA Equipment (397.1)			57,658	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,226,831</b>	
<b>Total utility plant in service directly assignable</b>	<b>99,176</b>	<b>(29,937,983)</b>	<b>30,046,872</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>99,176</b>	<b>(29,937,983)</b>	<b>30,046,872</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		2,212,037	27
Fire Mains (344)			28
Services (345)		330,962	29
Meters (346)			30
Hydrants (348)		273,716	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,816,715</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,816,715</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,816,715</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	816	20,488,341	22,699,562 27
Fire Mains (344)			0 28
Services (345)	5,407	6,909,153	7,234,708 29
Meters (346)			0 30
Hydrants (348)	362	2,540,489	2,813,843 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,585</b>	<b>29,937,983</b>	<b>32,748,113</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>6,585</b>	<b>29,937,983</b>	<b>32,748,113</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,585</b>	<b>29,937,983</b>	<b>32,748,113</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	555,638	3.10%	50,438	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>555,638</b>		<b>50,438</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	476,361	3.20%	80,666	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	523,164	4.40%	82,760	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,207	4.40%	7,062	15
<b>Total Pumping Plant</b>	<b>1,043,732</b>		<b>170,488</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	86,852	6.70%	2,286	17
<b>Total Water Treatment Plant</b>	<b>86,852</b>		<b>2,286</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	891,959	1.90%	66,504	19
Transmission and Distribution Mains (343)	3,212,166	1.30%	152,116	20
Fire Mains (344)	0			21
Services (345)	1,738,940	2.90%	12,611	22
Meters (346)	770,859	10.00%	181,052	23
Hydrants (348)	706,077	2.20%	35,906	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					606,076	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	606,076	
321					557,027	8
322					0	9
323					0	10
324					0	11
325					605,924	12
326					0	13
327					0	14
328					51,269	15
	0	0	0	0	1,214,220	
331					0	16
332					89,138	17
	0	0	0	0	89,138	
341					0	18
342					958,463	19
343	455			(1,974,778)	1,389,049	20
344					0	21
345	315			(1,640,624)	110,612	22
346	98,180				853,731	23
348	226			(435,888)	305,869	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,320,001</b>		<b>448,189</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	346,314	2.90%	37,812	26
Office Furniture and Equipment (391)	43,048	8.30%	4,610	27
Computer Equipment (391.1)	190,728	25.00%		28
Transportation Equipment (392)	451,556	20.00%	52,493	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	35,413	8.30%	3,303	31
Laboratory Equipment (395)	14,892	6.70%	1,426	32
Power Operated Equipment (396)	229,546	10.00%	42,947	33
Communication Equipment (397)	474,792	10.00%	47,624	34
SCADA Equipment (397.1)	0	10.00%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,786,289</b>		<b>190,215</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,792,512</b>		<b>861,616</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>10,792,512</b>		<b>861,616</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349						0 25
	<u>99,176</u>	<u>0</u>	<u>0</u>	<u>(4,051,290)</u>	<u>3,617,724</u>	
390					384,126	26
391					47,658	27
391.1					190,728	28
392					504,049	29
393					0	30
394					38,716	31
395					16,318	32
396					272,493	33
397				(57,658)	464,758	34
397.1				57,658	57,658	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,976,504</u>	
	<u>99,176</u>	<u>0</u>	<u>0</u>	<u>(4,051,290)</u>	<u>7,503,662</u>	
						0 38
	<u>99,176</u>	<u>0</u>	<u>0</u>	<u>(4,051,290)</u>	<u>7,503,662</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	280,721	20
Fire Mains (344)				21
Services (345)		2.90%	205,085	22
Meters (346)				23
Hydrants (348)		2.20%	58,898	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	816			1,974,778	2,254,683	20
344					0	21
345	5,407			1,640,624	1,840,302	22
346					0	23
348	362			435,888	494,424	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>544,704</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>544,704</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>544,704</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>6,585</u>	<u>0</u>	<u>0</u>	<u>4,051,290</u>	<u>4,589,409</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6,585</u>	<u>0</u>	<u>0</u>	<u>4,051,290</u>	<u>4,589,409</u>
					0 38
	<u>6,585</u>	<u>0</u>	<u>0</u>	<u>4,051,290</u>	<u>4,589,409</u>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	127,849		5,080	132,929	1
February	92,496		4,537	97,033	2
March	98,261		5,103	103,364	3
April	100,835		5,194	106,029	4
May	103,268		6,575	109,843	5
June	117,698		8,048	125,746	6
July	128,178		9,686	137,864	7
August	125,927		11,630	137,557	8
September	133,774		9,695	143,469	9
October	99,447		6,849	106,296	10
November	84,620		6,596	91,216	11
December	105,131		6,488	111,619	12
<b>Total annual pumpage</b>	<b>1,317,484</b>	<b>0</b>	<b>85,481</b>	<b>1,402,965</b>	
Less: Water sold				1,086,970	13
Volume pumped but not sold				315,995	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				31,753	16
Volume related to equipment/system malfunction				89,378	17
Non-utility volume NOT included in water sales				17,381	18
Total volume not sold but accounted for				138,512	19
Volume pumped but unaccounted for				177,483	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,914	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Hot weather and no restrictions on lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,573	26
Date of minimum: 11/18/2003					27
Total KWH used for pumping for the year				1,364,164	28
If water is purchased: Vendor Name: CITY OF MILWAUKEE					29
Point of Delivery: BRADLEY AND SILVER SPRING PUMPSTATIONS					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>		<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
APPLETON AVE	1932	2	1,408	10	0	No	<b>1</b>
PILGRIM RD	1957	3	1,325	16	1,195,200	Yes	<b>2</b>
MARGARET RD.		4	65	26	835,200	Yes	<b>3</b>
TOWN HALL RD		5	1,379	16	1,224,000	Yes	<b>4</b>
MENOMONEE AVE.		6	58	20	187,200	Yes	<b>5</b>
MARGARET RD.		7	1,324	16	1,296,000	Yes	<b>6</b>
FOX RIDGE CT.		8	420	21	1,195,200	Yes	<b>7</b>
RUSSELL CT.		9	1,700	28	1,864,800	Yes	<b>8</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN VIA CITY OF MIL'	0	0	0	0	1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	R 1 AUXILLARY-SN #155426	BOOSTER 1-SN # 4021902	BOOSTER 1-SN # K-4H2-010209	<b>1</b>
Location	MENOMONEE FALLS WELL #5	MENOMONEE FALLS WELL #4	WELL #5-TOWN HALL ROAD	<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	R	D	<b>4</b>
Pump Manufacturer	LAYNE/ BOWLER	LAYNE/ BOWLER	LAYNE	<b>5</b>
Year Installed	1991	1995	1999	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,250	750	1,100	<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA ENGINE	WAUKESHA ENGINE	LAYNE	<b>9</b>
Year Installed	1968	1994	1999	<b>10</b>
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	<b>11</b>
Horsepower	25	75	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 1-SN #0199-7246A	BOOSTER 1-SN #0199-7247A	BOOSTER 2 AUX-SN #223091	<b>14</b>
Location	SILVER SPRING ROAD	LEON BOOSTER STATION	WELL #3 PILGRIM ROAD	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE	<b>18</b>
Year Installed	1999	1999	1972	<b>19</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,250	2,000	1,200	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	WAUKESHA ENGINE	<b>22</b>
Year Installed	1999	1999	1972	<b>23</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>24</b>
Horsepower	60	100	75	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 2-SN #0199-7246C	BOOSTER 2-SN #0199-7247B	BOOSTER 2-SN #102776	<b>1</b>
Location	SILVER SPRING ROAD	ROAD BOOSTER STATION	WELL #4 MARGARET ROAD	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE	<b>5</b>
Year Installed	1999	1999	1996	<b>6</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,250	2,000	1,250	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US ELECTRIC	<b>9</b> <b>10</b>
Year Installed	1999	1999	1988	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	60	100	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 3-SN #0199-7246B	BOOSTER 3-SN #0199-7247C	PUMP 1-SN #16557	<b>14</b>
Location	SILVER SPRING ROAD	ROAD BOOSTER STATION	WELL #8 FOX RIDGE CT	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE/ BOWLER	<b>18</b>
Year Installed	1999	1999	1998	<b>19</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	900	2,000	750	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	G.E.	<b>22</b> <b>23</b>
Year Installed	1999	1999	1994	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	60	100	100	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SN #341-BFAS-9410597	SN #42704	SN #42705	<b>1</b>
Location	RIEFIELD BOOSTER PUMP #1 #4 MARGARET RD PUMP #1	MARGARET RD BOOSTER #1		<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	R	D	<b>4</b>
Pump Manufacturer	AURORA	LAYNE	LAYNE	<b>5</b>
Year Installed	1994	1998	1961	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	800	800	1,350	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	G.E.	G.E.	<b>9</b> <b>10</b>
Year Installed	1994	1961	1961	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	30	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SN #70952	SN #70953	SN #781C0064	<b>14</b>
Location	3 PILGRIM RD BOOSTER #2	3 PILGRIM RD BOOSTER #1	MENOMONEE AVE PUMP #1	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	<b>18</b>
Year Installed	1972	1972	1978	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,200	650	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	GE	GE	US ELECTRIC MOTOR	<b>22</b> <b>23</b>
Year Installed	1972	1972	1978	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	75	50	10	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SN #86-07941-1	SN #86-07941-2	SN #891CQ9503	<b>1</b>
Location	R OAKS BOOSTER PUMP #1	R OAKS BOOSTER PUMP #2	#7 MARGARET RD PUMP #1	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	AURORA	AURORA	BYRON JACKSON	<b>5</b>
Year Installed	1987	1987	1999	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	250	250	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	BYRON JACKSON	<b>10</b>
Year Installed	1987	1987	1999	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	7	7	250	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SN #911-R-1470	SN #98-06125-1	SN #98-06126	<b>14</b>
Location	#5 TOWN HALL RD PUMP #1	RUSSELL CT BOOSTER #3	RUSSELL CT BOOSTER #2	<b>15</b>
Purpose	P	B	B	<b>16</b>
Destination	R	D	D	<b>17</b>
Pump Manufacturer	BYRON JACKSON	AURORA	AURORA	<b>18</b>
Year Installed	1991	1998	1998	<b>19</b>
Type	SUBMERSIBLE	OTHER	OTHER	<b>20</b>
Actual Capacity (gpm)	1,000	1,500	800	<b>21</b>
Pump Motor or Standby Engine Mfr	BYRON JACKSON	U.S. ELECTRIC	U.S. ELECTRIC	<b>23</b>
Year Installed	1991	1998	1998	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	250	75	40	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SN #AS91-4604	SN #AS91-460-4	SN #B990868425	<b>1</b>
Location	EMORE BOOSTER PUMP #1	EMORE BOOSTER PUMP #2	LVER SPRING GENERATOR	<b>2</b>
Purpose	B	B	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	CUMMINS	<b>5</b>
Year Installed	1991	1991	1999	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	<b>7</b>
Actual Capacity (gpm)	310	310	2,500	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	ONAN	<b>10</b>
Year Installed	1991	1991	1999	<b>11</b>
Type	ELECTRIC	ELECTRIC	DIESEL	<b>12</b>
Horsepower	5	5	150	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SN #C990889985	SN #F-98075475	SN #K-4H2-010210	<b>14</b>
Location	WATER STATION GENERATOR	RUSSELL CT GENERATOR	TOWN HALL RD BOOSTER 2	<b>15</b>
Purpose	S	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	CUMMINS	I	LAYNE	<b>18</b>
Year Installed	1999	1998	1999	<b>19</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	4,000	3,000	750	<b>21</b>
Pump Motor or Standby Engine Mfr	ONAN	CUMMINS ONAN	LAYNE	<b>23</b>
Year Installed	1999	1998	1999	<b>24</b>
Type	DIESEL	DIESEL	ELECTRIC	<b>25</b>
Horsepower	250	150	40	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SN #M2158960	SN #ME389618	SN 3375523	<b>1</b>
Location	APPLETON AVE BOOSTER 1 #2 APPLETON AVE PUMP #1 #3 PILGRIM ROAD PUMP #1			<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	GOULDS	<b>5</b>
Year Installed	1994	1997	1998	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	500	335	800	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	FRANKLIN ELPO	EXODYNE	<b>10</b>
Year Installed	1994	1994	1998	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	75	175	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SN 98-06125-2	SN 98-RN-1352		<b>14</b>
Location	RUSSELL CT BOOSTER #1 LL #9 RUSSELL CT PUMP #1			<b>15</b>
Purpose	B	P		<b>16</b>
Destination	D	R		<b>17</b>
Pump Manufacturer	AURORA	BYRON JACKSON		<b>18</b>
Year Installed	1998	1998		<b>19</b>
Type	OTHER	SUBMERSIBLE		<b>20</b>
Actual Capacity (gpm)	1,500	1,400		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	BYRON JACKSON		<b>23</b>
Year Installed	1998	1998		<b>24</b>
Type	ELECTRIC	ELECTRIC		<b>25</b>
Horsepower	75	350		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CTY Q	KOHLER LANE	PUMPING STATION #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	4
				5
Year constructed	1960	1988	1932	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	77	100	0	10
Total capacity in gallons (actual)	1,000,000	1,000,000	212,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	NG STATION #3 PILGRIM RD	PUMPING STATION #4A	PUMPING STATION #4B	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1972	1988	1961	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	725,000	1,000,000	250,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	PUMPING STATION #5	IELD TANK FAIR OAK PKWY	STATION #9	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>4</b>
Year constructed	1968	1990	1998	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	104	0	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	1,000,000	250,000	1,300,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WER ROAD APPLETON AVE			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4
				5
Year constructed	1994			6
				7
Primary material (earthen, steel, concrete, other)	STEEL			8
				9
Elevation difference in feet (See Headnote 3.)	119			10
Total capacity in gallons (actual)	500,000			11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	620	0	0	0	620
P	D	2.000	360	0	0	0	360
M	D	3.000	260	0	0	0	260
M	D	4.000	7,149	0	0	0	7,149
P	D	4.000	241	0	0	0	241
M	D	6.000	148,711	0	6	0	148,705
P	D	6.000	37,940	598	0	0	38,538
M	D	8.000	102,993	0	0	0	102,993
P	D	8.000	343,296	11,987	0	0	355,283
M	D	10.000	1,880	0	0	0	1,880
P	D	10.000	549	0	0	0	549
M	T	12.000	73,332	0	0	0	73,332
P	T	12.000	124,882	7,096	0	0	131,978
M	T	16.000	49,925	0	0	0	49,925
P	T	16.000	118,054	17,713	0	0	135,767
P	T	20.000	12,878	0	0	0	12,878
<b>Total Within Municipality</b>			<b>1,023,070</b>	<b>37,394</b>	<b>6</b>	<b>0</b>	<b>1,060,458</b>
<b>Total Utility</b>			<b>1,023,070</b>	<b>37,394</b>	<b>6</b>	<b>0</b>	<b>1,060,458</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	5	0	0	0	5		1
P	0.625	5	0	0	0	5		2
M	0.750	2,428	0	0	0	2,428		3
P	0.750	2	0	0	0	2		4
P	1.000	1,125	0	0	0	1,125		5
M	1.000	4,614	0	1	0	4,613		6
L	1.000	130	0	0	0	130		7
M	1.250	101	0	0	0	101		8
P	1.250	506	215	0	0	721		9
M	1.500	35	0	0	0	35		10
L	1.500	7	0	0	0	7		11
P	1.500	58	6	1	0	63		12
P	2.000	72	1	0	0	73		13
M	2.000	53	0	0	0	53		14
M	3.000	10	0	0	0	10		15
P	4.000	23	0	0	0	23		16
M	4.000	31	0	0	0	31		17
M	6.000	44	0	0	0	44		18
P	6.000	128	1	0	0	129		19
M	8.000	48	0	0	0	48		20
P	8.000	36	2	0	0	38		21
M	10.000	5	0	0	0	5		22
M	12.000	2	0	0	0	2		23
P	12.000	3	1	0	0	4		24
<b>Total Utility</b>		<b>9,471</b>	<b>226</b>	<b>2</b>	<b>0</b>	<b>9,695</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	13,283	600	597	(3)	13,283	742	1
1.000	330	43	32	(2)	339	39	2
1.500	245	6	32	42	261	40	3
2.000	98	4	0	3	105	3	4
3.000	41	0	1	1	41	15	5
4.000	14	0	0	2	16	5	6
6.000	6	0	0	0	6	6	7
<b>Total:</b>	<b>14,017</b>	<b>653</b>	<b>662</b>	<b>43</b>	<b>14,051</b>	<b>850</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	12,682	434	67	12	0	88	13,283	1
1.000	20	215	82	12	0	10	339	2
1.500	2	169	63	19	0	8	261	3
2.000	0	69	24	7	0	5	105	4
3.000	0	18	17	6	0	0	41	5
4.000	0	7	5	2	0	2	16	6
6.000	0	2	3	1	0	0	6	7
<b>Total:</b>	<b>12,704</b>	<b>914</b>	<b>261</b>	<b>59</b>	<b>0</b>	<b>113</b>	<b>14,051</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,387	102	1		2,488	2
<b>Total Fire Hydrants</b>	<b>2,387</b>	<b>102</b>	<b>1</b>	<b>0</b>	<b>2,488</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	2,488
Number of distribution system valves end of year:	2,981
Number of distribution valves operated during year:	439

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

1. A/C 602    The amount of expense in 2003 reflected an entire year of the rate increase for the cost of water purchased from Milwaukee which was effective 6/1/02.
2. A/C 673    During 2003, \$27,202 was spent on cathodic protection whereas nothing was spent on this in 2002.
3. A/C 675    This amount has decreased since no relay work was done in 2003.
4. A/C 677    This expense has decreased since during 2002, several hydrants were relocated and this did not occur in 2003.
5. A/C 921    During 2003, \$8,600 less than 2002 was spent on computer maintenance and \$5,504 less than in 2002 was spent on Digger's hotline.
6. A/C 924    In 2003, there was a 24% rate increase above 2002 for all lines of coverage.

### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

Explanation of the Local Tax Rates:

Interceptor Sewer Tax Rate	0.0948
Storm Water Tax Rate	0.2550
Library Tax Rate	0.5229

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Total Local Tax Rate	0.8727
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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments for the Mains, Services and Hydrants were to transfer the contributed portion of these assets into the appropriate contributed asset accounts as of 1/1/03.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

For accounts 343, 345 and 348 the adjustment column reflects the balance that was transferred from Water Utility Plant in Service-Plant Financed by the Water Utility. The amounts of these estimates were calculated using historical data kept by the water utility. The amounts of assets provided as contributions from 1993 to 2002 were included. The percentage of contributed to noncontributed assets from 1993 to 2002 was calculated and this same percentage was applied to the assets acquired in the years prior to 1993. The total was reclassified as Water Utility Plant in Service-Plant Financed by Contributions on January 1, 2003.

## WATER OPERATING SECTION FOOTNOTES

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

A/C 397 and 397.1 have been adjusted to actual. Sometime during the last several years the Accumulated Depreciation for A/C 397.1 was inadvertently combined with the Accumulated Depreciation for A/C 397. This adjustment corrects that prior error.

### Pumping and Purchased Water Statistics (Page W-16)

#### General footnotes

Line 16

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Main & Hydrant Flushing/Water Treatment	28,334
New Construction Watermain	243
New Construction Flushing	3,176

Total	31,753
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Line 17

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Waterbreaks	89,378
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Line 18

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Fire Department	17,381
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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All of the additions to mains during 2003 were financed through developers, borrowings or water utility operations.

### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The additions made during 2003 were financed by developer contributions, water utility operations and borrowings.

### Meters (Page W-23)

Explain all reported adjustments.

All adjustments are to adjust to actual the number of meters held at year end.



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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

Under normal circumstances, the water utility would test at least half of the valves on an annual basis. However, during 2003, the utility remained understaffed, having two less employees than in recent years. The utility expects to be able to return to testing at least half of the valves and hydrants in the system during 2004.

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